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KIN101USA

**DECLARATION AND POWER OF ATTORNEY
 FOR PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, Shinji Kawashima. I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled **CUTTING, PROFILING, AND EDGE-PREPARING APPARATUS**, the specification of which

(Check one) X is attached hereto
 was filed on _____ as
 Application Serial No. _____
 and was amended on _____
 was described and claimed in PCT International
 Application No. _____ filed on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s)

			Priority Claimed
375989/2003	Japan	5 November 2003	x
315066/2001	Japan	12 October 2001	x
(Number)	(Country)	(Day/Month/Year Filed)	Yes No

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status)(patented, pending, abandoned)
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I hereby appoint the following individuals to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith: STANLEY B. KITA, Registration No. 24,561; GEORGE A. SMITH, JR., Registration No. 24,442; MARY E. BAK, Registration No. 31,215; CATHY A. KODROFF, Registration Number 32,980; and WILLIAM BAK, Registration No. 37,277.

Address all telephone calls to George A. Smith, Jr. at telephone no. (215) 540-9200. Address all correspondence to HOWSON AND HOWSON, Spring House Corporate Center, P. O. Box 457, Spring House, Pennsylvania 19477.

I hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of inventor: Shinji Kawashima

Inventor's signature 川島伸二 April 16, 2004

Residence City: Chiba-ken Date Country: Japan

Citizenship: Japan

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ADDED PAGE TO COMBINED DECLARATION AND POWER OF ATTORNEY
FOR AUTHORIZATION OF ATTORNEY(S) TO ACCEPT AND FOLLOW
INSTRUCTIONS FROM REPRESENTATIVE

The undersigned to this declaration and power of attorney hereby authorizes
the U.S. attorney(s) named herein to accept and follow instructions from:

TecLaw Patent & Law Office
Nishi-Shimbashi Sato Bldg., 7F
4-1, Nishi-Shimbashi 3-chome
Minato-ku, Tokyo 105-0003
Japan

as to any actions to be taken in the Patent and Trademark Office regarding this
application without direct communication between the U.S. attorney(s) and the
undersigned. In the event of a change in the person(s) from whom instructions may
be taken, the U.S. attorney(s) will be so notified by the undersigned.